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Economic and Social Council

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Substantive session of 2006
Geneva, 3-28 July 2006
Agenda items 6, 8, 13 and 14

Implementation of and follow-up to major United Nations conferences and summits

Implementation of General Assembly resolutions 50/227, 52/12 B and 57/270 B

Economic and environmental questions

Social and human rights questions

Draft resolution submitted by the Vice-President of the Council, Dalius Čekuolis (Lithuania), on the basis of informal consultations

Role of the Economic and Social Council in the integrated and coordinated implementation of the outcomes of and follow-up to major United Nations conferences and summits, in the light of General Assembly resolutions 50/227, 52/12 B and 57/270 B

The Economic and Social Council,

Recalling its agreed conclusions 1995/1 and 2002/1 and its relevant resolutions on the integrated and coordinated implementation of and follow-up to the outcomes of the major United Nations conferences and summits,

Recalling also the internationally agreed development goals, including the Millennium Development Goals, and the outcomes of the major United Nations conferences and summits and the reviews of their implementation in the economic, social and related fields, including the Millennium Summit and 2005 World Summit,

Recalling further General Assembly resolutions 50/227 of 24 May 1996, 52/12 B of 19 December 1997, 57/270 B of 23 June 2003 and 60/265 of 30 June 2006,

Bearing in mind the ongoing process of reform of the United Nations,

1. *Takes note* of the report of the Secretary-General of 21 June 2006 on the role of the Economic and Social Council in the integrated and coordinated implementation of the outcomes of and follow-up to major United Nations conferences and summits, in the light of General Assembly resolutions 50/227,

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52/12 B and 57/270 B,[1] and underlines the need for the Secretariat to implement the decisions of the Council regarding reports in response to the Council's decisions and resolutions;

2. *Decides* to continue to promote the integrated and coordinated implementation of and follow-up to the outcomes of the major United Nations conferences and summits, bearing in mind the need to respect the thematic unity of each of the conferences and the interlinkages between them;

3. *Welcomes* the progress made in their review of their working methods by several functional commissions and subsidiary bodies of the Economic and Social Council during their 2006 sessions and in this regard invites those functional commissions and other relevant subsidiary bodies that have not yet done so to continue to examine their methods of work, as mandated by the General Assembly in its resolution 57/270 B of 23 June 2003, in order to better pursue the implementation of the outcomes of the major United Nations conferences and summits, and to submit their reports to the Council with the aim of concluding the review of their working methods by 2007;

4. *Decides* to replace the individual joint bureaux meetings with one meeting of the chairs of the functional commissions and the Economic and Social Council to be held in the beginning of each calendar year, making use of teleconferencing whenever possible;

5. *Notes* the progress made in 2006 to enhance cooperation between the functional commissions and the regional commissions, and invites the functional commissions that have not yet done so to work towards strengthening their cooperation with the regional commissions, as well as relevant funds and programmes of the United Nations and the specialized agencies;

6. *Invites* the regional commissions, in cooperation with regional organizations and other regional processes, as appropriate, to further contribute within their respective mandates to the implementation and reviews of the outcomes of the major United Nations conferences and summits in the economic, social and related fields;

7. *Decides* to further strengthen its linkages with the regional commissions, including through the contribution of the commissions to the preparation of reports on reviews of implementation;

8. *Underscores* that the functional commissions, when mandated, should continue to have the primary responsibility for the review and assessment of progress made in implementing the outcomes of the United Nations conferences and summits in the economic, social and related fields;

9. *Reiterates its request* to the Secretary-General, in his capacity as Chairman of the United Nations System Chief Executives Board for Coordination, to continue to include in the annual overview report of the Chief Executives Board, information on the mainstreaming, integration and coordination of development activities at the Secretariat level and in this regard, decides to strengthen the consideration of the report of the Chief Executives Board;

[1] A/61/90-E/2006/84.

10. *Decides* to continue to take necessary steps towards the effective implementation of the provisions of General Assembly resolutions 50/227 of 24 May 1996, 52/12 B of 19 December 1997 and 57/270 B that are relevant to the work of the Economic and Social Council and its subsidiary system;

11. *Also decides* to take further steps to enable the Council to perform its crucial coordination responsibility effectively and requests the Secretary-General to submit proposals, in particular for making the documentation more user-friendly;

12. *Requests* the Secretary-General to submit a report on the role of the Economic and Social Council in the integrated and coordinated implementation of the outcomes of and follow-up to major United Nations conferences and summits, in light of General Assembly resolutions 50/227, 52/12 B, 57/270 B and 60/265 of 30 June 2006, which should also adequately reflect the work of the functional commissions in 2007, including actions taken to follow up the present resolution, for consideration by the Council at its substantive session in 2007.

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Agenda item 13 (h)
Economic and environmental questions: international cooperation in tax matters

Draft resolution submitted by the Vice-President of the Council, Dalius Čekuolis (Lithuania), on the basis of informal consultations

Committee of Experts on International Cooperation in Tax Matters

The Economic and Social Council,

Recalling its resolution 2004/69 of 11 November 2004, in which the Council decided that the Ad Hoc Group of Experts on International Cooperation in Tax Matters should be renamed the Committee of Experts on International Cooperation in Tax Matters,

Recognizing the call made in the Monterrey Consensus of the International Conference on Financing for Development[1] for the strengthening of international tax cooperation through enhanced dialogue among national tax authorities and greater coordination of the work of the concerned multilateral bodies and relevant regional organizations, giving special attention to the needs of developing countries and countries with economies in transition,[2]

Taking note of the report of the Secretary-General on the implementation of and follow-up to commitments and agreements made at the International Conference on Financing and Development[3] and the recommendations contained therein,

Recognizing the need for an inclusive, participatory and broad-based dialogue on international cooperation in tax matters,

Noting the activities developing within the concerned multilateral bodies and relevant regional organizations,

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[1] *Report of the International Conference on Financing for Development, Monterrey, Mexico, 18-22 March 2002* (United Nations publication, Sales No. E.02.II.A.7), chap. I, resolution 1, annex.

[2] Ibid., para. 64.

[3] A/58/216.

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1. *Takes note with appreciation* of the report of the Committee of Experts on International Cooperation in Tax Matters on its first session;[4]

2. *Recognizes* that the Committee agreed to create, as necessary, ad hoc subcommittees composed of experts and observers who would work throughout the year according to the Committee's rules of procedure to prepare and determine the supporting documentation for the agenda items, including requests for papers by independent experts, for consideration at its regular session;[5]

3. *Notes* that four subcommittees on substantial matters, namely, treaty abuses, mutual assistance in collecting tax debts, definition of permanent establishment, and exchange of information, and two working groups, on international tax arbitration and the Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries, were created at the first session;

4. *Recognizes* that in order to deal with issues relating to the agenda on a continuous basis, subcommittees should use electronic communications where possible, but that the efficient operation of these subcommittees may in future require some face-to-face meetings;

5. *Invites* the Committee to continue to organize training workshops for developing countries and countries with economies in transition as part of the work required to carry out its mandate which includes making recommendations on capacity-building and providing technical assistance;

6. *Requests* the Secretary-General to establish a trust fund to supplement regular budget resources, which would receive voluntary contributions from Member States and other institutions interested in providing financing for the Committee's activities in supporting international cooperation in tax matters, including support for the participation of experts from developing countries;

7. *Decides* that the second session of the Committee shall be convened in Geneva from 30 October to 3 November 2006;

8. *Approves* the provisional agenda for the second session of the Committee, as contained in paragraph 122 of its report on its first session.

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[4] *Official Records of the Economic and Social Council, 2005, Supplement No. 25* (E/2005/45).

[5] Ibid., para. 15.